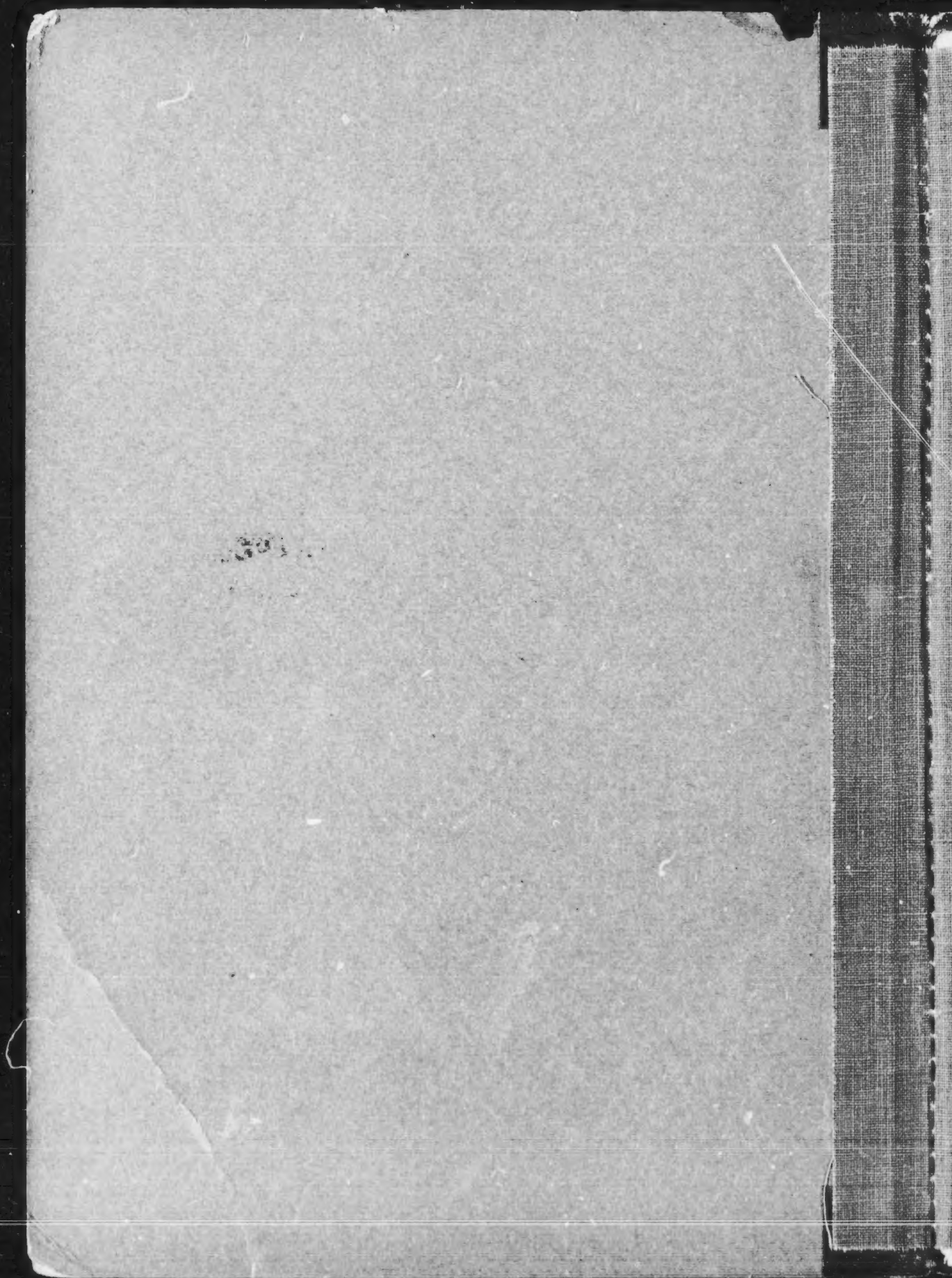


Text Book
on a
Simple System of Accounting
for
General Storekeepers.

Institute of Chartered Accountants
of Saskatchewan.

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HF
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C.1

TEXT BOOK

ON A

SIMPLE SYSTEM OF ACCOUNTING

FOR

GENERAL STOREKEEPERS

TEXT AND FORMS PREPARED BY A SPECIAL COMMITTEE
OF THE

INSTITUTE OF CHARTERED ACCOUNTANTS
OF SASKATCHEWAN

APPROVED AND PUBLISHED BY

THE CANADIAN CREDIT MEN'S TRUST ASSOCIATION, LIMITED
REGINA, SASKATCHEWAN

JUNE, 1913



TEXT BOOK

ON A

SIMPLE SYSTEM OF ACCOUNTING

FOR

GENERAL STOREKEEPERS



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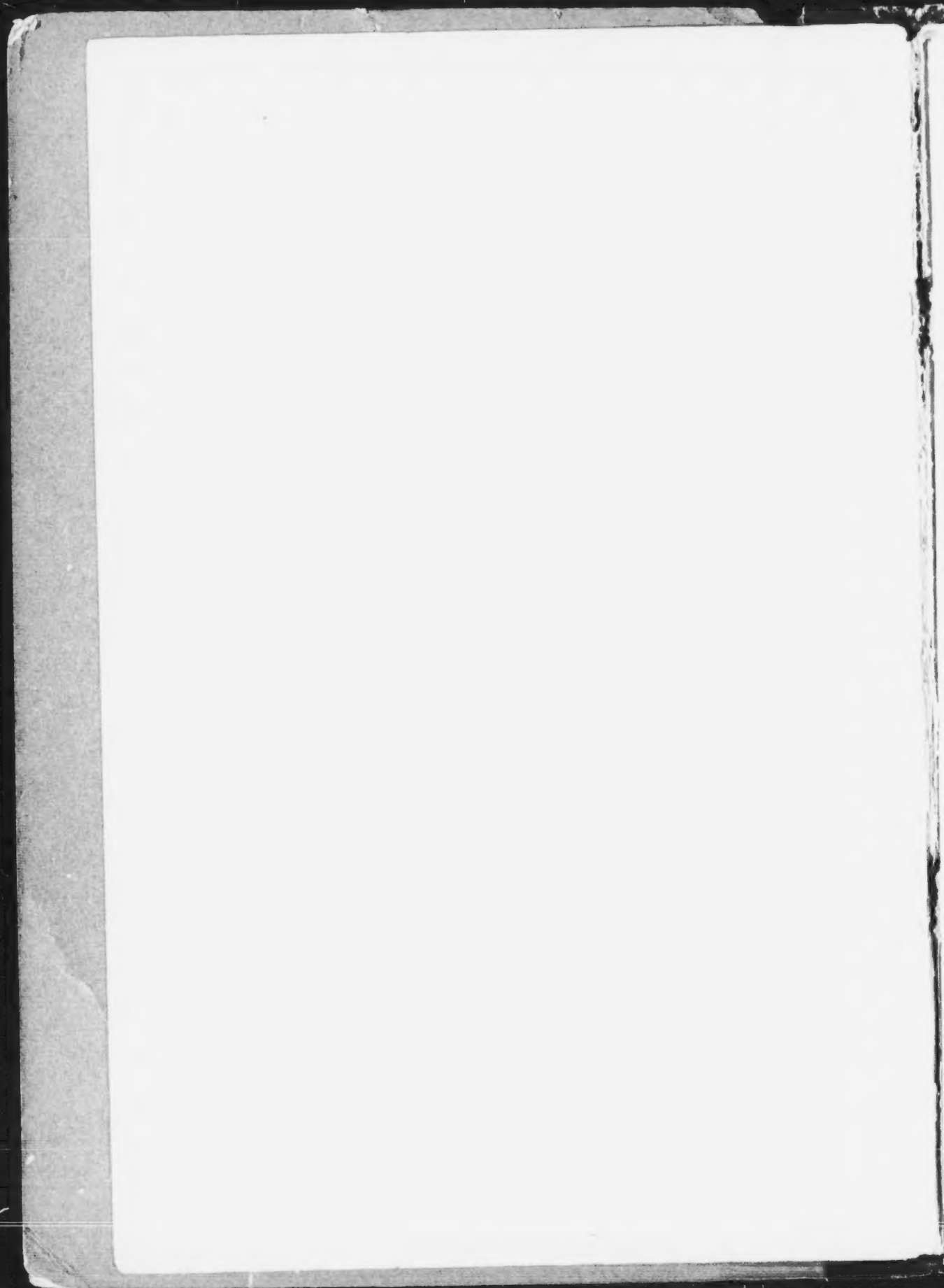
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REGINA, SASKATCHEWAN

JUNE, 1913



**LIST OF MEMBERS OF
THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF SASKATCHEWAN**

18TH JUNE, 1913

INDIAN HEAD

GODFREY, O. J.

MOOSE JAW

BYRDEN, W. (Marwick, Mitchell, Peat & Co.)

GRAY, J. T. (Marwick, Mitchell, Peat & Co.)

HODGE, W. E.

PALMASON, H. J. (Edwards, Ronald & Co.)

RANKIN, E. (Stirling & Rankin)

PRINCE ALBERT

BAGSHAW, E. T.

LAW, T.

PARKER, A. E.

REGINA

DAWSON, W. J.

GLADWELL, C. V. (Gladwell, Wilson & Co.)

GOLDBIE, A. W.

GRANT, T. (Pope, Rooke & Grant)

LOWTHIAN, S. G. (Government of Saskatchewan)

POPE, J. C. (Pope, Rooke & Grant)

ROOKE, G. C. (Pope, Rooke & Grant)

WALKER, C. E. (Regina College)

WILSON, F. J. (Gladwell, Wilson & Co.)

SASKATOON

CORBLE, J. A.

MASECAR, B. R.

MOWAT, D.

MOWAT, J. S.

MUNDELL, KEITH H.

NEILSON, J. (City Auditor)

SWIFT CURRENT

SAYCE, R. E. (Gladwell, Wilson & Co.)

WEYBURN

DALE, A. A. M.

SCOTT, K. (Gladwell, Wilson & Co.)

YORKTON

LIDSTER, C. F. (Pope, Rooke & Grant)

**MEMBERS RESIDING OUTSIDE THE PROVINCE OF
SASKATCHEWAN**

DEWAR, D., Winnipeg (Marwick, Mitchell, Peat & Co.)

EDWARDS, G., Toronto (Edwards, Ronald & Co.)

HURLEY, W. H., Brandon

MARWICK, JAMES, New York (Marwick, Mitchell, Peat & Co.)

RONALD, W. S., Winnipeg (Edwards, Ronald & Co.)

TAYLOR, L. W., Edmonton S.

PREFACE.

REGINA, June 9, 1913.

The system outlined in this TEXT BOOK has been designed by a committee of the Institute of Chartered Accountants of Saskatchewan, at request of the Canadian Credit Men's Trust Association, Limited, who have in view the ultimate realization of an ideal condition of affairs in regard to the uniformity of Retailers' Balance Sheets, which can only be obtained through a uniformity in bookkeeping methods.

The point that the designers especially wish to emphasize is, that although it is only intended for small retail businesses where proprietors depend to a large extent upon themselves in the recording of their various transactions, the principles laid down are applicable to any retail business, and the system only needs expansion to make it fit the larger concerns.

Considerable time has been devoted to ensure:

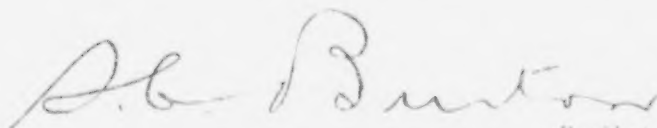
1. That the system would be readily understood.
2. That it would give the results required by both the Retailer and the Credit Men.
3. That the initial expense of installing the system would be reasonable.

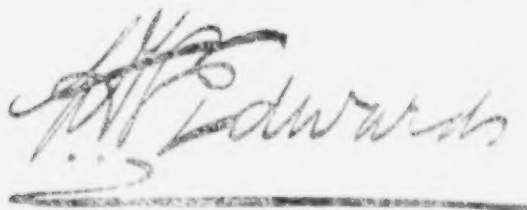
To ensure simplicity, so far as is possible, consistent with the principles of Accountancy, it has been found advisable to deviate a little from the orthodox way of treating some of the books, more especially with regard to the Bills Payable.

It is not expected that this system will be of service to those who are not prepared to devote some little time to giving it careful thought and study, but is for those who are determined to utilize *some* system which will show their profits or losses accurately and properly record their Assets and Liabilities.

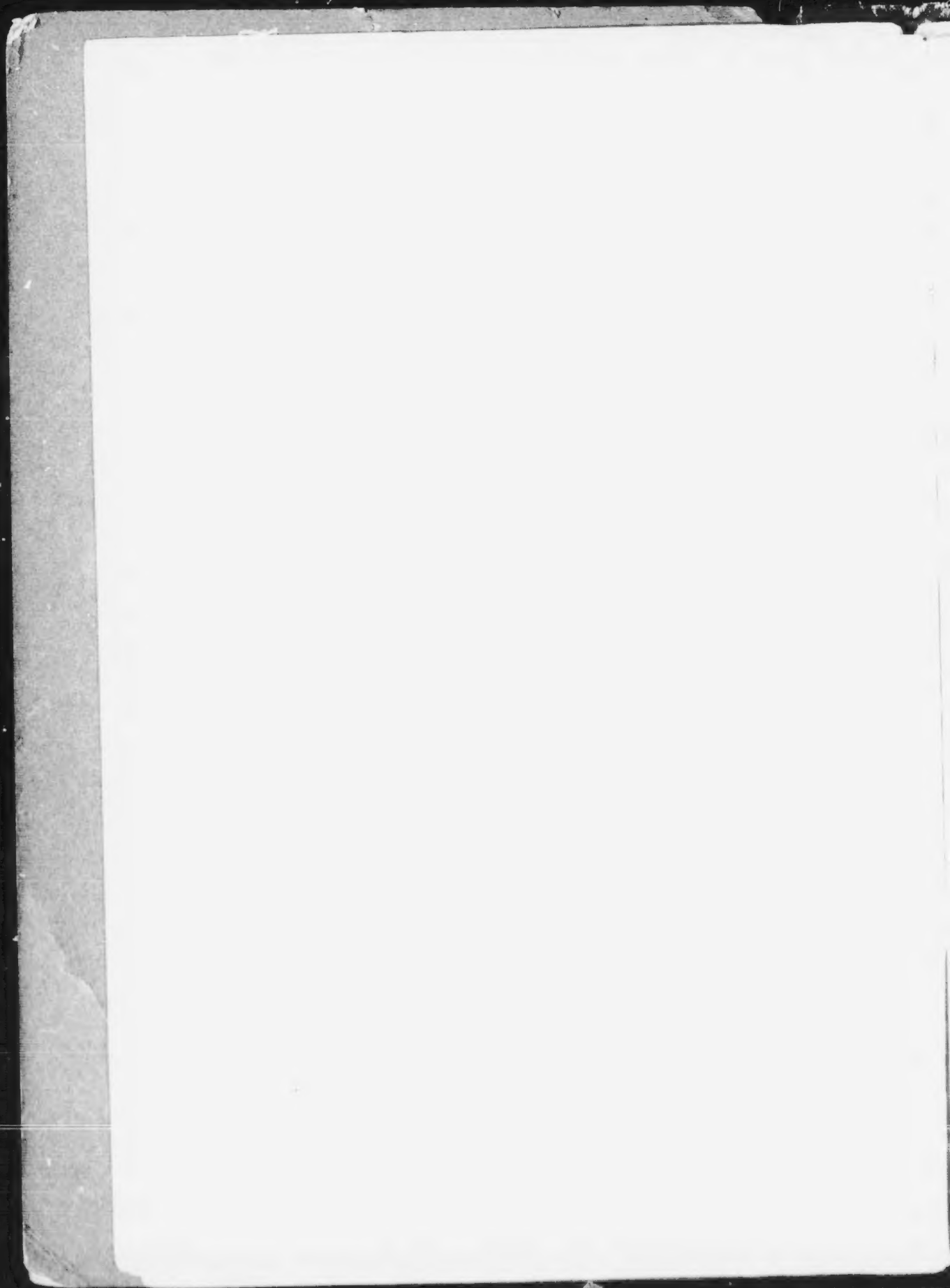
To prove that the System is workable and will give the results required by the average Retailer, a partial set of transactions for one month have been drawn up, from which the entries into the books designed have been made. A study of these will enable the Retailer or his Bookkeeper to deal correctly with similar items.

CANADIAN CREDIT MEN'S TRUST ASSOCIATION,
LIMITED, REGINA


President.



Secretary.



UNIVERSITY
LIBRARY

TEXT BOOK

SIMPLE SYSTEM OF ACCOUNTING

GENERAL STOREKEEPERS

FORMS REQUIRED.

Form 1. Counter Checks.

2. Receipts.

3. Transfer Book.

4. Ledger.

5. Cash Book.

6. Petty Cash Book.

7. Inventory Book.

8. Journal.

9. General Ledger.

10. Monthly Statement.

11. Balance Sheet.

DESCRIPTION OF BOOKS WITH THEIR USES

FORM No. 1. COUNTER CHECKS.

This form is used for recording the amount of cash received from customers for goods sold on credit. It is a receipt for the customer and a check for the storekeeper. It is used to record the amount of cash received from customers for goods sold on credit. It is a receipt for the customer and a check for the storekeeper. It is used to record the amount of cash received from customers for goods sold on credit. It is a receipt for the customer and a check for the storekeeper.

1. Counter Checks.

2. Receipts.

3. Transfer Book.

4. Ledger.

5. Cash Book.

6. Petty Cash Book.

7. Inventory Book.

8. Journal.

9. General Ledger.

10. Monthly Statement.

11. Balance Sheet.

43

$$W_{ij} = \frac{1}{n} \sum_{k=1}^n \frac{1}{\sqrt{2\pi}} \exp\left(-\frac{(x_{ik} - x_{jk})^2}{2\sigma^2}\right) \quad (i, j = 1, 2, \dots, n) \quad (2.1)$$

$$C_{ij} = C_{ji}^{-1} = \frac{1}{n} \sum_{k=1}^n \frac{1}{\sqrt{2\pi}} \exp\left(-\frac{(x_{ik} - x_{jk})^2}{2\sigma^2}\right) \quad (i, j = 1, 2, \dots, n) \quad (2.2)$$

5. Bank Columns.

Will show the Balance in the Bank, or Overdraw, as the case may be, previous to the Cheques being paid by the Bank.

As a result, the β values obtained in the regression of $\log_{10}(\text{RBC})$ on $\log_{10}(\text{Ave. } \dot{V}_{O_2})$ shown in the P₅₀-P₅₀ curve for the four subjects are significantly different from the theoretical

6. Interest and Exchange Columns.

Will show the total expenditure incurred for the first 100 units of output
total expenditure = 100 units \times 10 = 1000

7. Bills Payable Column.

Will you please give me a copy of the *Practical Mathematics* you have shown me? I have not time to call on you to see it. I am, Sir, Very truly, Yours, Geo. D. Bosc.

8. Merchandise Purchases Columns.

At the low density limit, $\rho \rightarrow 0$, the $\log_{10}(\rho)$ dependence of the $\log_{10}(\chi)$ of Model 1, eq. (38), is identical to the $\log_{10}(\rho)$ dependence of the $\log_{10}(\chi)$ of Model 2, eq. (39).

9. Discount Columns.

[illegible]

10. Merchandise sales Columns.

With this, the \mathcal{H}_2 norm of M is easily seen to be

As a result of the above, the C_{eff} of the system is given by the C_{eff} of the C_{eff} of the system, which is the C_{eff} of the system.

11. Selling Expense Columns.

Wang, J. and G. S. Yeh, 1999. Sediment transport and deposition in a tidal channel. *Estuaries* 22: 100-112.

- W**
- A**
- C**

12. Control Experiments Columns.

1. *Introduction*

FORM No. 5. BILLS PAYABLE BOOK.

1. The following bills were received by the Treasurer of the Association for the purpose of the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

2. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

3. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

4. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

5. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

6. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

1. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:	\$450.00
2. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:	10.50

\$460.50

7. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

8. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:

1. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:	\$450.00
2. The following bills were received by the Treasurer of the Association for the purchase of the following goods, and were duly cashed with the Treasurer of the Association on the following dates, and the amount of the same is hereby acknowledged:	10.50

The proper entries in the Cash and P.R. Pay Accounts are made on the Cash and P.R. Pay Accounts. The P.R. Pay Account is a contra account to the Cash Account. The balance of the P.R. Pay Account is the total of the cash payments made by the Customer.

The monthly statement of the Customer is prepared by the Cash and P.R. Pay Accounts. The statement shows the balance of the Cash and P.R. Pay Accounts at the end of the month.

FORM No. 4 a. CUSTOMERS' LEDGER.

The Customers' Ledger is a record of the transactions of the Customer.

In the Customers' Ledger, the transactions of the Customer are recorded in the Customers' Ledger. The Customers' Ledger is a record of the transactions of the Customer.

In the Customers' Ledger, the transactions of the Customer are recorded in the Customers' Ledger. The Customers' Ledger is a record of the transactions of the Customer.

FORM No. 4 b. PURCHASE LEDGER.

The Purchase Ledger is a record of the purchases of the Customer.

FORM No. 4 c. GENERAL LEDGER.

The General Ledger is a record of the transactions of the Customer.

FORM No. 5. MONTHLY STATEMENTS.

The Monthly Statement is a statement of the transactions of the Customer.

The Monthly Statement is a statement of the transactions of the Customer.

The Monthly Statement is a statement of the transactions of the Customer.

The second part of the Controlling Account is provided as follows: Sales are entered by the Salesperson in the Customers' Ledger. Customers' invoices are entered in the Salesperson's ledger. The balance of the Salesperson's ledger is what the real account is. In the Customers' ledger, each entry is made through the salesperson's ledger. The Customers' ledger is not used to accept from the Customers' Ledger. The balance of the Customers' ledger is the balance of the Salesperson's ledger.

[illegible]

Assets		Liabilities	
Current Assets	\$250.00	Payables	\$600.00
Current Assets	500.00	Accounts Payable	1,000.00
Current Assets	8,500.00	Stocks	12,810.00
Stocks	10,000.00		
Long-term Investments	1,000.00		
Long-term Investments	1,000.00		
Long-term Investments	1,000.00		
Total	\$11,250.00	Total	\$14,410.00

The Cash on Hand, Cash at Bank, and Customer Accounts will be found in the Summary under their respective headings. The Stock will be found under Merchandise Purchases. The Bills Payable is easily recognized, and the Accounts Payable will be found under the heading of Purchase In Advance. The Furniture and Fittings and Real Estate Accounts will be found in the General Ledger Debit Column with the Supplies shown in the Credit Column. The latter will represent the Proprietor's Capital or net worth.

		1900		1901	
		Jan. 1	Dec. 31	Jan. 1	Dec. 31
1. Cash		100.00		100.00	
2. Cash		250.00		250.00	
3. Cash		100.00		100.00	
4. Cash		100.00		100.00	
5. Cash		100.00		100.00	
6. Cash		100.00		100.00	
7. Cash		100.00		100.00	
8. Cash		100.00		100.00	
9. Cash		100.00		100.00	
10. Cash		100.00		100.00	
11. Cash		100.00		100.00	
12. Cash		100.00		100.00	
13. Cash		100.00		100.00	
14. Cash		100.00		100.00	
15. Cash		100.00		100.00	
16. Cash		100.00		100.00	
17. Cash		100.00		100.00	
18. Cash		100.00		100.00	
19. Cash		100.00		100.00	
20. Cash		100.00		100.00	
21. Cash		100.00		100.00	
22. Cash		100.00		100.00	
23. Cash		100.00		100.00	
24. Cash		100.00		100.00	
25. Cash		100.00		100.00	
26. Cash		100.00		100.00	
27. Cash		100.00		100.00	
28. Cash		100.00		100.00	
29. Cash		100.00		100.00	
30. Cash		100.00		100.00	
31. Cash		100.00		100.00	
32. Cash		100.00		100.00	
33. Cash		100.00		100.00	
34. Cash		100.00		100.00	
35. Cash		100.00		100.00	
36. Cash		100.00		100.00	
37. Cash		100.00		100.00	
38. Cash		100.00		100.00	
39. Cash		100.00		100.00	
40. Cash		100.00		100.00	
41. Cash		100.00		100.00	
42. Cash		100.00		100.00	
43. Cash		100.00		100.00	
44. Cash		100.00		100.00	
45. Cash		100.00		100.00	
46. Cash		100.00		100.00	
47. Cash		100.00		100.00	
48. Cash		100.00		100.00	
49. Cash		100.00		100.00	
50. Cash		100.00		100.00	
51. Cash		100.00		100.00	
52. Cash		100.00		100.00	
53. Cash		100.00		100.00	
54. Cash		100.00		100.00	
55. Cash		100.00		100.00	
56. Cash		100.00		100.00	
57. Cash		100.00		100.00	
58. Cash		100.00		100.00	
59. Cash		100.00		100.00	
60. Cash		100.00		100.00	
61. Cash		100.00		100.00	
62. Cash		100.00		100.00	
63. Cash		100.00		100.00	
64. Cash		100.00		100.00	
65. Cash		100.00		100.00	
66. Cash		100.00		100.00	
67. Cash		100.00		100.00	
68. Cash		100.00		100.00	
69. Cash		100.00		100.00	
70. Cash		100.00		100.00	
71. Cash		100.00		100.00	
72. Cash		100.00		100.00	
73. Cash		100.00		100.00	
74. Cash		100.00		100.00	
75. Cash		100.00		100.00	
76. Cash		100.00		100.00	
77. Cash		100.00		100.00	
78. Cash		100.00		100.00	
79. Cash		100.00		100.00	
80. Cash		100.00		100.00	
81. Cash		100.00		100.00	
82. Cash		100.00		100.00	
83. Cash		100.00		100.00	
84. Cash		100.00		100.00	
85. Cash		100.00		100.00	
86. Cash		100.00		100.00	
87. Cash		100.00		100.00	
88. Cash		100.00		100.00	
89. Cash		100.00		100.00	
90. Cash		100.00		100.00	
91. Cash		100.00		100.00	
92. Cash		100.00		100.00	
93. Cash		100.00		100.00	
94. Cash		100.00		100.00	
95. Cash		100.00		100.00	
96. Cash		100.00		100.00	
97. Cash		100.00		100.00	
98. Cash		100.00		100.00	
99. Cash		100.00		100.00	
100. Cash		100.00		100.00	

			Debit		Credit	
			Column	Column	Column	Column
			Number	Number	Number	Number
1	Debit to the Balance Sheet	140.00	5	and 6	1	
	NOTE: The balance sheet is not a statement of the assets and liabilities of the company.					
2	Debit to the Cash Account	26.25	8		10	
	Credit to the Cash Account	97.00	4		1	
	Debit to the Cash Account	60	4		1	
	Debit to the Cash Account	102.00				
	Debit to the Cash Account					
	Debit to the Cash Account	50.00	7		5	
2	Debit to the Cash Account	6.25	8		4	
3	Debit to the Cash Account	7.50	11	and 12	5	
	Debit to the Cash Account	57.50	11		5	
	Debit to the Cash Account	1.00	11		5	
	Debit to the Cash Account	16.75	4		10	
	Debit to the Cash Account	7.75	11		5	
	Debit to the Cash Account	1.00	12		4	
	Debit to the Cash Account	6.75	4		10	
	Debit to the Cash Account	6.25	8		4	
	Debit to the Cash Account	3.00	10		4	

14. Sensative Columns are to be tallied at the foot of each page. Before
closing the present column, the Balance of the column is to be tallied and the Debit
Column closed. The present column is then to be closed. If we did not
begin this column to tally the other side of the account, the balance of the Statement
of the General Ledger would not be equal to the balance of the Statement
of the General Ledger. The balance of the Statement of the General Ledger
would be the balance of the Statement of the General Ledger. The balance of the
Statement of the General Ledger would be the balance of the Statement of the
General Ledger. The balance of the Statement of the General Ledger would be the
balance of the Statement of the General Ledger. The balance of the Statement of the
General Ledger would be the balance of the Statement of the General Ledger.

The Preparation of Trading Account, Profit and Loss Account and Balance Sheet.

It is also possible that the β decay by the Synchrotron light is brought about by setting forward the position of the target at the end of the bunch and then shifting it back to the target position under the

same to stamps, so that it goes to the Secretary. The receiving Treasurer can be clearly traced, and would be the same if taken from the General Ledger, as it had been posted, corresponding to the same to Account.

The General Ledger is as follows:

	Dr		Cr
Customers' Ledger			\$8,750.00
	Dr	\$9,123.70	
	Cr	173.70	
Purchases Ledger			\$1,000.00
	Dr	720.25	
	Cr	1,520.00	
Cost			12.75
	Dr	997.00	
	Cr	774.05	
Bank			12.75
	Dr	900.50	
	Cr	788.75	
Interest and Exchange			6.75
Bills Payable			7,200.25
	Dr	900.00	
	Cr	\$,160.25	
Merchandise Purchases and Transportation			10,517.40
Beginning			
	Dr	10,529.85	
	Cr	22.75	
Discounts			10.50
Merchandise Sold			\$9,123.70
	Dr	1,000.00	
	Cr	\$9,123.70	
Wages			100.00
Advertising			4.00
Supplies			7.75
Building Expense, Coal			25.00
Office Expense			63.00
Salaries		\$50.00	
Stamps		3.00	

Grand Forward

\$19,824.20 \$11,064.20

General Ledger. \$10,821.20 \$11,064.20

To Balance Forward 10,821.20
 By Cash 1,000.00
 By Accounts Payable 1,243.00
 Total 12,864.20

\$10,821.20 \$12,864.20

The following is a summary of the transactions of the
 month of January, 1912, as shown by the General Ledger.
 The total of the debits is \$12,864.20, and the total of the
 credits is \$12,864.20, which is a balance.

For the Month Ending Jan. 31, 1912.

To Balance Forward By Cash By Accounts Payable Total	10,821.20 1,000.00 1,243.00 12,864.20
To Cash By Cash To Cash By Cash Total	1,000.00 1,000.00 1,000.00 1,000.00 4,000.00
To Cash By Cash To Cash By Cash Total	1,000.00 1,000.00 1,000.00 1,000.00 4,000.00
To Cash By Cash To Cash By Cash Total	1,000.00 1,000.00 1,000.00 1,000.00 4,000.00
To Cash By Cash To Cash By Cash Total	1,000.00 1,000.00 1,000.00 1,000.00 4,000.00

Second Section: Profit and Loss.

Debit	Credit	Debit	Credit
Salaries Expense		Salaries Expense	
Wages Expense	\$1,000.00	Salaries Expense	
Advertising Expense	1,000	Salaries Expense	
Supplies Expense	1,000	Salaries Expense	
Debit	Credit	Debit	Credit
Salaries Expense		Salaries Expense	
Wages Expense	\$1,000.00	Salaries Expense	
Advertising Expense	1,000	Salaries Expense	
Supplies Expense	1,000	Salaries Expense	
Debit	Credit	Debit	Credit
Salaries Expense		Salaries Expense	
Wages Expense	\$1,000.00	Salaries Expense	
Advertising Expense	1,000	Salaries Expense	
Supplies Expense	1,000	Salaries Expense	
Debit	Credit	Debit	Credit
Salaries Expense		Salaries Expense	
Wages Expense	\$1,000.00	Salaries Expense	
Advertising Expense	1,000	Salaries Expense	
Supplies Expense	1,000	Salaries Expense	
Debit	Credit	Debit	Credit
Salaries Expense		Salaries Expense	
Wages Expense	\$1,000.00	Salaries Expense	
Advertising Expense	1,000	Salaries Expense	
Supplies Expense	1,000	Salaries Expense	

L. 7

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MEMORANDUM FOR THE RECORD

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TELEPHONE 1241

GIDEON HICKS PIANO CO.

PIANOS, ORGANS AND VICTOR VICTROLAS
AND RECORDS

W. H. HICKS

31

1. *[Faint, illegible text]*

2. *[Faint, illegible text]*

ST. 70

3. *[Faint, illegible text]*

ST. 71

4. *[Faint, illegible text]*

ST. 72

5. *[Faint, illegible text]*

ST. 73

[Faint, illegible text]

ACCOUNTING SYSTEMS

FOR MERCHANTS

- No. 1 1 month book, 12 pages, 7.50
- No. 2 3 month book, 36 pages, 2.50
- No. 3 6 month book, 72 pages, 4.50
Retailer's book, 12 pages, 1.50
Lecture table, 12 pages, 1.50
- No. 4 12 month book, 144 pages, 3.50
- No. 5 1,000 monthly statements in
duplicate, 11.00
- No. 6 12 month book, 12 pages, 4.50
Carves and letters, 12 pages, 4.50
- No. 7 12 month book, 12 pages, 1.75
12 months, 1.75
- No. 8 General ledger, 120 pages,
bound book, 1.50
- No. 9 Counter check books, per
1,000 according to style selected.

Published and printed only 1.

1930 TO 1931, 1932 TO 1933, 1934 TO 1935.

1936 TO 1937, 1938 TO 1939.

WESTERN GENERAL STORE

1913 MAY 23 1913

GOULD P. JOHN DOI.

1. $\mathcal{L}(\mathbf{r}) = \mathcal{L}(\mathbf{r}^*) + \mathcal{L}(\mathbf{r} - \mathbf{r}^*)$

[illegible]

RECAPITULATION OF CREDIT SALES PRODUCE TAKEN IN EXCHANGE, AND GOODS RETURNED

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